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Redistributing toward the Rich: Strategic Policy Crafting in the Campaign to Repeal the Sixteenth Amendment, 1938–1958¹

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Beginning in 1938, some American business groups campaigned to repeal the Sixteenth Amendment and limit the federal taxation of income and wealth. Although their proposed upward-redistributive policy would benefit few voters, it won the support of 31 state legislatures. To explain this outcome, this article offers a theory of strategic policy crafting by advocacy groups. Such groups may succeed even in otherwise unfavorable institutional environments if they craft their proposals to fit the salient policy context. Archival evidence and event history analysis support this hypothesis. Public opinion also helps explain legislative support for upward-redistributive policy.

The Second World War brought a revolution in the taxation of income, and, like all revolutions, it involved conflict. In order to pay for the massive military investment necessary to win the war, Congress increased tax rates, lowered exemptions, and instituted new procedures to collect income tax from the majority of American workers and businesses for the first time in history. In response, several business organizations mobilized to repeal the Sixteenth Amendment to the Constitution, which expressly grants Congress the “power to lay and collect taxes on incomes,” and to substitute a new amendment that would limit federal taxation of personal income and wealth by imposing a maximum marginal tax rate of 25%.

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The surprising thing about this campaign is not that it failed to amend the Constitution but that it nearly succeeded. Before the war was over, 17 state legislatures had asked Congress to call a constitutional convention for the purpose of repealing the Sixteenth Amendment and instituting the new tax limit. Fourteen more states followed suit after the war. By 1954, the proposed tax limit had won the support of the National Association of Manufacturers, the U.S. Chamber of Commerce, the American Bar Association, and, according to one Gallup poll, 68% of the American public (*New York Times* 1952, p. 37; Subcommittee of the Committee on the Judiciary 1954, pp. 133–36, 215).² The campaign fell just two states shy of the quorum needed to call a constitutional convention (Congressional Research Service 2004). And it pioneered much of the antitax rhetoric that would come to dominate American politics at the dawn of the 21st century.

Why and how did the campaign win the legislative passage of resolutions in favor of the proposed amendment? Scholars of 20th-century state building in the United States have described an enduring antistatist strain in American political culture and have pointed out that expansion of the state's taxing power during and after World War II triggered a backlash in business opinion (Lo 1982; Brownlee 1996; Friedberg 2000; Bank, Stark, and Thorndike 2008). The campaign is clearly consistent with this strain of American political culture.

The campaign's legislative successes are nevertheless puzzling for democratic theory. Theorists of politics since Aristotle have argued that democratically elected politicians are strongly motivated to redistribute resources from the rich minority to the nonrich majority. But the benefits of the proposed tax limitation were radically skewed in favor of the rich minority. At the time of the campaign's broadest appeal, the majority of the direct financial benefits would have accrued to less than 2% of taxpayers (Joint Committee on the Economic Report and Select Committee on Small Business of the House of Representatives 1952). The costs could have been made up in any of several ways, but all of them would have burdened more voters than they benefited—whether by increasing other taxes or by cutting spending on popular social programs (U.S. Senate and House of Representatives Joint Economic Committee 1961). In these respects, the proposed amendment was an early forerunner of the radically egalitarian tax policies enacted by the U.S. Congress in the 21st century, particularly the Economic Growth and Tax Relief Reconciliation Act of

² Calculated from Gallup poll 489, USAIPO1952-0489, Roper Center for Public Opinion Research. This was a majority for the principle of a 25% tax limitation; but in another poll, a majority said they opposed writing this limit into the Constitution (see Gallup poll 1957-0584).

2001 (EGTRRA). The latter policy has provoked considerable discussion among political scientists because it presents a theoretical anomaly: “a highly salient policy that promises very modest benefits and large long-term risks to the average voter” (Hacker and Pierson 2005*a*, p. 34). At a minimum, the passage of such policy appears to pose a serious challenge to those versions of democratic theory that assume politicians tailor their decisions to please a well-informed and self-interested voting majority (see, e.g., Bartels 2005; Graetz and Shapiro 2005; Hacker and Pierson 2005*a*, 2005*b*; Prasad 2005; Lupia et al. 2007; Jones and Williams 2008).

The campaign’s successes also appear anomalous in light of theories that portray American politics as the province of a “power elite.” Power elite theorists have pointed out that rich Americans can use their wealth to evade taxes and that they can and do use their political access and campaign contributions to secure tax breaks (Mills 1956; Domhoff 1998). Scholars of American tax policy have also shown that such narrow interest-group strategies are the modal pattern in business lobbying (Clawson, Neustadt, and Weller 1998) and have argued persuasively that there are institutional reasons why one should expect rich capitalists to pursue just such narrow interest-group strategies instead of broad, classwide appeals. The openness and fragmentation of American political institutions provide many opportunities to tinker with the tax code, and the decentralized American political economy favors industry- and geography-specific coalitions. Thus, most scholars of the subject argue that the richest Americans can generally expect success if they lobby for tax breaks narrowly targeted to a particular industry, a particular firm, or even, as in some notorious cases, a particular individual (Witte 1985; Martin 1991; King 1993; Steinmo 1993). Such particularistic tax breaks have the added advantage of being easily concealed from publics that might oppose them (Arnold 1990; Howard 1997; Johnston 2003). By contrast, the proposal to repeal the Sixteenth Amendment was what I call *upward-redistributive* policy: it would redistribute resources categorically toward the upper income strata as such, without favoritism for particular individuals or industries.

There is considerable scholarly interest in explaining this upward-redistributive policy, as evidenced by the growing literature on the Bush tax cuts. But these studies have limited explanatory leverage because they focus overwhelmingly on a single policy (namely, EGTRRA). The present study may shed additional light on the theoretical problem by increasing the number of observations. Although the campaign to repeal the Sixteenth Amendment failed at the federal level, my research design exploits the additional leverage to be gained from variation in state-level outcomes, following recent sociological studies of the Townsend Plan (Amenta 2005*b*) and the Equal Rights Amendment (Soule and King 2006).

I argue that explaining upward-redistributive policy requires attention to strategic policy design by advocacy groups—what I call *policy crafting*. To make the case for this argument, I begin by reviewing sociological theory concerned with the politics of redistribution. I turn then to a theoretical discussion of policy crafting, before exhibiting its uses in this historical case and demonstrating its consequences in an event history analysis of state-level policy.

INSTITUTIONAL POLITICS THEORY AND UPWARD REDISTRIBUTION

Most sociological research on fiscal policy examines the conditions under which states adopt spending policies that transfer income from rich to poor. I focus this review on the synthesis proposed by Amenta and his coauthors (Amenta and Poulsen 1996; Cauthen and Amenta 1996; Amenta and Halfmann 2000) under the name of *institutional politics theory*. Among this theory's many virtues are that it effectively synthesizes a vast literature on the determinants of social spending and has a particularly impressive empirical track record in studies of redistributive policy at the state level. Institutional politics theory argues that redistributive transfer programs result from the political mobilization of advocacy groups allied with low-income people—potentially including social movement organizations, interest groups, “reform-oriented” political parties, sympathetic experts, and state bureaucrats—but that political institutions affect the likelihood that these advocates of redistribution will win the passage of policies they favor.³

The most fundamental institutional condition for redistributive policy according to this theory is *democracy*, usually defined to include competitive elections and widespread suffrage (Amenta and Poulsen 1996; Cauthen and Amenta 1996; Amenta and Halfmann 2000). The more broadly voting rights are distributed and the more effectively they are enforced, the more voice lower-income people will have in the electoral process. The theory assumes that lower-income people will tend to prefer redistributive policy. Thus, where politicians must compete for the votes of lower-income people, they may do so by providing collective benefits

³ I categorize the political actors identified by institutional politics theory under the umbrella label of *advocacy groups*, following the discussion of “advocacy organizations” by Andrews and Edwards (2004), in order to emphasize that the theory outlined here is intended to apply quite generally to “groups and organizations that make public interest claims either promoting or resisting social change that if implemented, would conflict with the social, cultural, political or economic interests or values of other constituencies and groups” (Andrews and Edwards 2004, p. 485).

in the form of redistributive social policy. Studies of the formative years of social provision in the United States (Amenta and Poulsen 1996; Cauthen and Amenta 1996; Amenta 1998; Amenta and Halfmann 2000) and in western Europe (Lindert 2004) support the hypothesis that greater democracy is associated with more redistributive spending.

A second institutional factor identified by institutional politics theory is *party organization*. The theory distinguishes between programmatic party systems, in which parties define themselves by adherence to shared ideology, and patronage party systems, in which parties define themselves by personal ties of loyalty and dependence. Parties of the former type are more likely to distribute collective benefits; parties of the latter type compete by distributing particularistic favors and will tend to oppose redistributive social policies that deprive political elites of personal discretion over public monies (Erie 1988; Shefter 1994). Empirical studies of U.S. states support the view that patronage-oriented or “traditional” party organization is associated with less redistributive social policy (Mayhew 1986; Amenta and Poulsen 1996; Cauthen and Amenta 1996; Lieberman 1998; Amenta and Halfmann 2000). Conversely, Amenta and his coauthors argue that redistributive social spending policies are most likely where government is controlled by a programmatic political party allied with the interests of low-income voters—a “reform-oriented regime” (Amenta 1998; Amenta and Halfmann 2000).

Institutional politics theory addresses policies that redistribute in favor of the poor. How would this theory approach the passage of policies that redistribute in favor of the rich? In keeping with the logic of the theory, one might hypothesize that upward-redistributive policies are most likely to pass where democracy is limited and where the reins of government are in the hands of a programmatic governing party that is openly allied with the interests of the wealthy—a riches-oriented regime.

I argue that this logic correctly identifies favorable conditions for upward-redistributive policy but that advocates of upward-redistributive policy ordinarily must frame their policy demands to succeed under less favorable conditions. Openly riches-oriented regimes are rare because the rich are a small constituency that is unusually expensive to please. Upward-redistributive policy is therefore likely to offend widely held norms of fairness. It is also likely to conflict with other popular budget priorities. And because the rich are few, upward-redistributive policy is likely to please fewer constituents than it offends. For these reasons, even those elected officials who are sympathetic and who face only a partially democratized polity are typically reluctant to espouse upward redistribution in public.

In short, precisely because democracy and programmatic party systems are constraints on upward redistribution, explanations for upward-redis-

tributive policy must also attend to the strategies that advocates use to circumvent these constraints.

CRAFTING POLICY TO FIT THE CONTEXT

An important strategy for advocacy groups that are pursuing upward-redistributive policy is policy crafting—designing their own policy proposals “to mobilize potential adherents and constituents, to garner bystander support, and to demobilize antagonists” (Snow and Benford 1988, p. 198). Social movement scholars have studied how social movement organizations attract support by constructing a culturally resonant “collective action frame,” a definition of the situation that diagnoses a social ill and implies a particular solution (Snow and Benford 1988; McAdam, McCarthy, and Zald 1996; Benford 1997; Benford and Snow 2000). Studies of framing also occupy an increasingly important place in scholarship on public policy and on public finance in particular (Entman 1993; McCaffery 1994; Jacoby 2000; McCaffery and Baron 2004, 2005, 2006; Fang and Silverman 2006; Frey and Stutzer 2006; Loewenstein, Small, and Strnad 2006; Steensland 2008). This research has demonstrated that agenda setters can manipulate public preferences over public policies by “crafted talk” (Jacobs and Shapiro 2000, p. 27; Graetz and Shapiro 2005) that shapes the perception of policy trade-offs. Most of the scholarship on framing and public policy, however, addresses the strategic use of crafted talk to sell a policy proposal after it has been written and neglects the framing work that goes into the drafting of the policy itself. I use the term “policy crafting” specifically to designate the latter: the encoding of a collective action frame in the text of a policy proposal.

Strategic policy crafting is possible because there are many ways to write a policy that will achieve a given end. The same distribution of costs and benefits, for example, can be achieved by any of several different policy instruments, from regulation to taxation to spending, and each of these instruments in turn involves several parameters that can be manipulated independently (on social policy, see, e.g., Howard [2006]). Policy makers and other policy-oriented actors—including interest groups and social movement organizations—therefore have considerable freedom to craft policy proposals in ways that they believe will be politically advantageous, without sacrificing their goals.

Strategic policy crafting works because policy makers and the public possess bounded rationality (Simon 1955) and limited information processing capacity. Given the overwhelming variety of options facing policy makers and the limited time available to them, policy makers who wish to accomplish a particular goal or reward a particular constituency face

two difficult cognitive problems. First, they must narrow the potentially overwhelming list of policy alternatives to a feasible choice set. Second, they must choose among those alternatives on the basis of limited information about their consequences (Lindblom 1959; Lindblom and Woodhouse [1968] 1993; Kingdon 1995; Jones and Baumgartner 2005; Zahariadis 2007). Decision makers confronted with these tasks typically rely on “fast and frugal” heuristics that narrow the decision to a small set of salient policy options, including those that are available for imitation in their local social context (Gigerenzer and Todd 1999).

I expect advocacy groups to succeed where they craft their policy proposals to capitalize on policy makers’ heuristic decision-making strategies. This argument builds on several recent social movement studies that argue that policy-oriented social movement organizations can expect the most success when they tailor their lobbying tactics to their institutional environment (Amenta, Halfmann, and Young 1999a; Wilde 2004; Amenta 2005a, 2005b). I add that the tactical decisions may go beyond the choice of lobbying tactics to include the drafting of the policy text itself. This argument also draws on several recent studies that argue that advocacy groups succeed by tailoring their proposals to the discursive opportunity structure (Ferree 2003), the cultural assumptions of their milieu (Steensland 2006), or the perceptions of policy elites (Skrentny 2006). Much of this research, however, characterizes the relevant cultural context as a set of inarticulate, taken-for-granted, or “background” assumptions. I conceptualize the proximate cultural context instead as a limited set of other policies and policy proposals that are salient, or readily available to the foreground of policy makers’ attention.⁴ I refer to this set as the *policy context*. Advocacy groups win by crafting policy proposals to fit the policy context.

Policy Crafting and the Policy Process

How does an advocacy group best craft a policy proposal to fit the policy context? Some hypotheses can be inferred from a general theory of the policy process. I follow recent work on social movements and public policy in conceptualizing the policy process as a multistage “funnel” (Soule and King 2006; see also Jones and Baumgartner 2005). At each stage, policy

⁴ The policy context may be structured by deep cultural assumptions of long standing (Steensland 2006, 2007), but such deep symbolic structure is unlikely to provide much explanatory leverage on the empirical problem considered in this article because there is little reason to expect that the deep structure of American culture varied from state to state in the mid-20th century. I nevertheless test state-level measures of deeply held cultural attitudes such as individualism and antistatism in regression analyses reported in the appendix.

makers must decide among fewer alternatives, and at each stage the choice carries greater consequences (Burstein and Linton 2002; King, Cornwall, and Dahlin 2005; Soule and King 2006).

At the earliest stages, the problem for policy makers is to set the agenda by narrowing the potentially infinite universe of possible proposals to a definite set of alternatives (Kingdon 1995; Jones and Baumgartner 2005).⁵ The stakes in this decision are low, since the decision to place a proposal on the legislative agenda implies no commitment to enact the policy and has few immediate consequences (Soule and King 2006). Policy makers at this stage often cope by adopting a heuristic based on imitation (cf. Gigerenzer and Todd 1999): they borrow a familiar policy that has been applied to a different target group (Skrentny 2006) or that exists in another jurisdiction (Karch 2007). Advocacy groups can play to this coping strategy by crafting their policy proposals to appear familiar to policy makers—a tactic that, following recent literature, I call *policy imitation* (Karch 2007; Shipan and Volden 2008). Advocacy groups may imitate a policy that has been applied to another domain or target population in the same jurisdiction. Alternatively, they may imitate a policy from another jurisdiction (Clemens 1997; Rodgers 1998; Martin 2001; Grattet 2005).

At the final stages of the policy process, the problem facing policy makers is how to choose a policy among a small set of alternatives (Kingdon 1995; Jones and Baumgartner 2005). Because the stakes in this decision are high, policy makers devote more time and cognitive effort to discerning the consequences of the alternatives. They are typically concerned with both substantive consequences (e.g., how well a policy will solve the problem it is purported to solve) and political consequences (e.g., how a policy will affect their own reelection chances); indeed, the two sets of considerations are ordinarily blended, since the political impact of a policy may hinge on how voters perceive its economic, social, or fiscal impact (Karch 2007). The most advantageous strategy for advocacy groups at this stage is to craft their policy proposals in ways that make the benefits salient to policy makers and obscure the costs (Arnold 1990; Pierson 1994; Hacker and Pierson 2005b). Following Pierson (1994), I call this tactic *obfuscation*. The intended target of policy obfuscation may be

⁵ It is common for policy scholars to recognize stages of the policy process, although different accounts distinguish different numbers of stages in accord with scholars' differing analytic purposes. Kingdon (1995) distinguishes two early stages prior to the decision to enact a policy into law (agenda setting and defining policy alternatives); Jones and Baumgartner (2005) distinguish three (problem recognition, problem characterization, and defining alternatives). I follow Soule and King (2006) in distinguishing simply between early and late stages. The important point, for the purposes of this article, is that policy makers must define a limited set of alternatives prior to making a binding choice among those alternatives.

legislators or voters or both. Policy obfuscation may be an effective way for an advocacy group to win legislative support even if legislators are undeceived: if an advocacy group wishes to win legislative support, it may be sufficient to craft a policy proposal in a way that persuades legislators that voters will not perceive substantial budgetary trade-offs. Note, too, that although obfuscation always involves an attempt to diminish the perceived costs of a policy, it need not entail insincerity: members of an advocacy group may be motivated to minimize the perceived costs of a policy because they genuinely believe the true costs to be minimal.

In the case of upward-redistributive policy, successful obfuscation requires writing a policy to obscure the budgetary and political trade-offs involved in expensive transfers to the rich. There are many ways to manipulate the perception of fiscal policy trade-offs (see, e.g., McCaffery 1994; McCaffery and Baron 2004, 2005, 2006), but a key expedient in policy crafting is manipulating the timing of costs in order to reduce their salience and perceived magnitude (see Arnold 1990). Hacker and Pierson (2005*b*) list several policy devices that may be used for this purpose. A “sunset clause” that imposes an expiration date, for example, may be used cynically to reduce estimates of the lifetime cost of a policy, in the expectation that the policy will not actually be permitted to expire. This device and others like it manipulate the timing or perceived likelihood of costs in order to make a policy proposal appear less risky.

In order to illustrate the effects of policy crafting, I turn now to the history of the campaign to repeal the Sixteenth Amendment. Because this campaign is little known or remembered—it is mentioned in only a few specialized monographs, where it receives only passing mention (Leff 1984; Witte 1985; Howard 1997)—I draw on archival sources to present a brief narrative overview, before turning to a state-level analysis of policy outcomes.

THE RISE AND FALL OF THE CAMPAIGN TO LIMIT PROGRESSIVE TAXES

The rise and fall of the campaign to repeal the Sixteenth Amendment followed the rhythms of war and state building. The mobilization peaked in early 1943, during some of the heaviest fighting of World War II and just after the Revenue Act of 1942 mandated the largest expansion of the tax in American history in order to pay for the war. The mobilization for income tax limitation peaked again in 1951, shortly after the Korean War, the Revenue Act of 1950, and the Excess Profits Tax Act of 1950, which introduced large tax increases and reversed the post–World War II trend

toward income tax cuts (Ratner (1967) 1980). Figure 1 plots the number of states passing resolutions in each year alongside the annual change in income tax revenues as a percentage of gross domestic product (GDP); the two time series correlate closely for the period 1939–58 ($r = .75$).⁶

Two organizations led the campaign. The first was the American Taxpayers Association, formerly the American Taxpayers' League, an organization founded in 1924 to lobby for income tax cuts on behalf of the rural banking industry (see *Chicago Daily Tribune* 1939, p. 22; Murnane 2004). By the mid-1930s, the American Taxpayers Association was a general business association that had close ties to the National Association of Manufacturers, the retail industry, and other business associations (*New York Times* 1941, p. 12, 1942a, p. 1, 1942b, p. 34, 1956, p. 27; Subcommittee No. 3 of the Committee on the Judiciary of the House of Representatives 1958, p. 9). The second organization was the Committee for Constitutional Government. This was a committee of prominent businesspeople that the conservative Republican newspaper publisher Frank Gannett convened in 1937 to oppose President Franklin D. Roosevelt's court-packing plan. After the court-packing bill died in Congress, the committee moved on to a variety of other anti-New Deal causes, including upward redistribution via the income tax (Polenberg 1965; George 1993, pp. 168–69).

Both organizations could justly claim credit for writing the amendment. The author, a Rhode Island lawyer and industrialist named Robert B. Dresser, served on the executive committee of the American Taxpayers Association and on the advisory board of the committee.⁷ He drafted the constitutional amendment to limit federal tax rates in 1938. The proposed amendment would repeal the Sixteenth Amendment and then restore it, word for word, with the added proviso that “in no case shall the maximum rate of tax exceed 25 percent.” The new amendment would also apply the 25% cap to “any tax, duty, or excise which Congress may lay and collect with respect to the devolution or transfer of property, or any interest therein, upon or in contemplation of death, or by way of gift.”⁸ Repre-

⁶ Federal income taxes as a percentage of GDP calculated from the National Income and Product Accounts, tables 1.1.5 and 3.4, accessed via the “interactive tables” feature of the National Economic Accounts, Bureau of Economic Analysis Web site, <http://www.bea.gov/bea/dn1.htm>, accessed October 14, 2006.

⁷ Committee for Constitutional Government, “A Ceiling on the Power to Destroy You By Taxation,” n.d., ca. 1944, ephemera, University of Iowa Right Wing Collection, microfilm, reel 36 (hereafter CCG).

⁸ *Congressional Record* 84 (1939): 2509–10. On Dresser's authorship, see “Address of Mr. Robert B. Dresser,” Houston, May 14, 1953, CCG. It was generally agreed that the limit applied to the top marginal rate of income tax, but there was some ambiguity about its interpretation. The text of the proposed amendment was revised several times, and several versions circulated simultaneously over the course of the campaign. Some of these versions called for a “maximum *aggregate* rate of tax” of 25% (emphasis

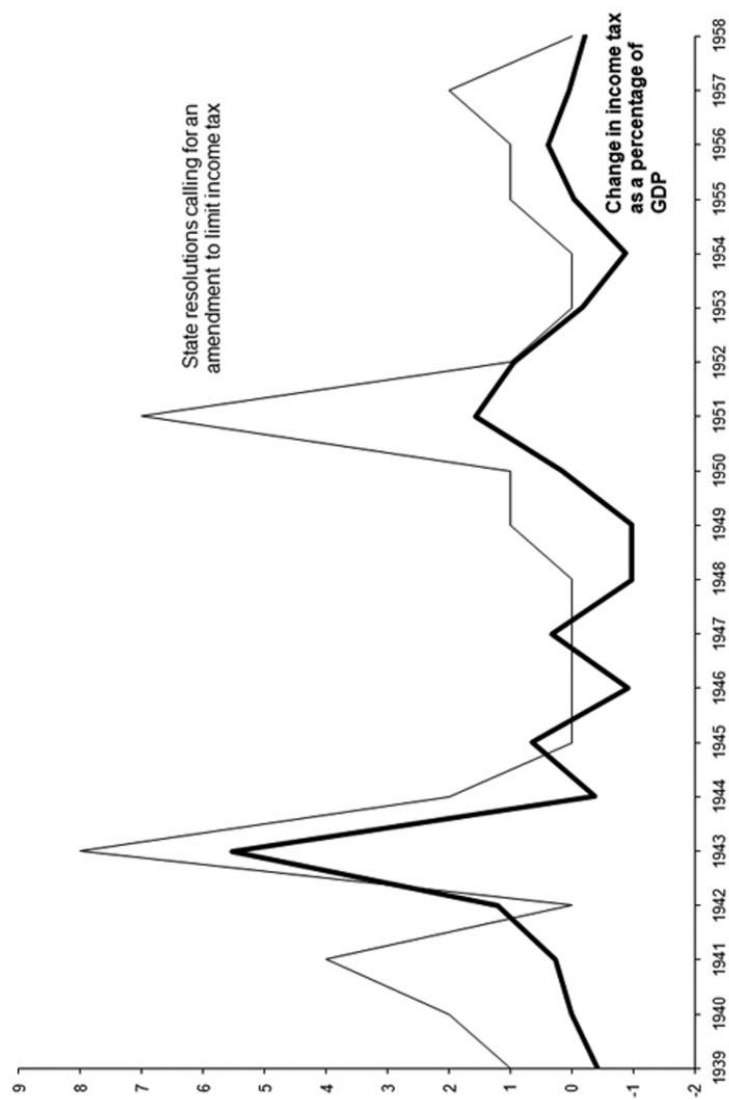


FIG. 1.—Rise and fall of the campaign for constitutional tax limitation

sentative Emanuel Celler (D-N.Y.) proposed the amendment to Congress on June 15, 1938, at the request of the American Taxpayers Association. The proposed amendment died in the House Judiciary Committee (Collins 1951, p. 37).

The American Taxpayers Association and the Committee for Constitutional Government then launched a campaign in the states. Their strategy was to exploit Article V of the Constitution, which compels the Congress to call a constitutional convention by application of two-thirds of the states. It was a long shot. No one had ever achieved the two-thirds quorum. Even if the American Taxpayers Association and the committee achieved it, they would have two more equally daunting hurdles to clear, including a vote at the constitutional convention itself and then the ratification of the amendment by three-fourths of the states. Moreover, because this method of amending the Constitution was untested, it presented thorny questions of constitutional interpretation, and even the best-case scenario promised to lead the campaign into a lengthy court battle. Dresser and his allies began to arm themselves with legal arguments. But they were gambling that the growing pressure would force Congress to take action on the amendment before the campaign ever crossed the two-thirds threshold (Nelson 1943, p. S7; Subcommittee of the Committee on the Judiciary 1954).

In keeping with my theoretical expectations, these advocates of upward redistribution recognized democracy as an obstacle to realizing their ambitions—and they worked creatively to circumvent that obstacle. The decision to turn to the states was a decision to pursue the campaign in a legislative venue where public awareness of and participation in policy debates was limited. Activists launched the campaign in states far outside national media markets. An American Taxpayers Association organizer named J. A. Arnold moved to Chicago and founded a front group called the Western Tax Council to lobby for the amendment in legislatures west of the Mississippi (Ready 1966, p. 137). No printed campaign literature survives from the earliest years of the campaign, and probably none existed. The backers of the amendment lobbied state legislators in private.⁹

added), which might be taken to imply a limit on the average tax rate rather than the marginal tax rate (U.S. Senate and House of Representatives Joint Economic Committee 1961, p. 7).

⁹ Congressman Wright Patman (D-Tex.), who followed the progress of this movement obsessively, charged that the proponents preferred to introduce their resolutions and pass them without discussion at the end of the legislative session, when there was little chance of their being noticed by the public. In most cases where the resolution passed, he said, “It just kind of went through, just by agreement at the end of the session” (Subcommittee of the Committee on the Judiciary 1954, p. 47). The legislative record appears to support his charge. Of the first 24 state resolutions in support of the amendment, at least 19 were passed between March and June—i.e., at or near the end of

The American Taxpayers Association newsletter, which appears to have been written for circulation to close allies, was even edited to keep the identity and movements of the campaign's field organizer a secret.¹⁰ The issue was rarely debated openly in legislative session (Subcommittee of the Committee on the Judiciary 1954, p. 47), and most of the available qualitative evidence about the content of state-level debates comes from nationally circulating material that was directed explicitly at state-level decision makers.

Policy Imitation: Constitutional Tax Limitation

The first critical policy-crafting decision that the activists made was to design their policy as a constitutional tax limitation. This was not the only way to achieve a lasting tax reduction for the rich. Previous campaigns for upward redistribution had sought variously to amend the Constitution to abolish the income tax outright or to limit the growth of top income tax rates without amending the Constitution at all. Even the idea of imposing a maximum tax rate of 25% did not necessarily require constitutional limitation. Dresser got the idea of a maximum marginal tax rate from the speeches of Calvin Coolidge, who had described the 25% limit as a law of economics rather than as a constitutional rule.¹¹ The American Taxpayers' League had lobbied Congress for a 25% tax cap during the Coolidge administration, but they had framed their policy demand as a statutory maximum, not a constitutional amendment (Murnane 2004). The device of constitutional limitation was a novel tactical decision.

By crafting the policy as a constitutional tax limitation, Dresser and his allies were yoking their demands to a policy instrument that was familiar to state legislators. Several states had constitutional limits on the rate of property tax that dated from the Progressive Era, and popular protest over the cost of relief had led states to adopt new constitutional limits on state and local taxation during the Depression (Leff 1984; Beito 1989). In the decade before Dresser drafted his amendment, seven states

the states' brief legislative calendars (Toll 1938; Joint Committee on the Economic Report and Select Committee on Small Business of the House of Representatives 1952).

¹⁰ American Taxpayers Association, "Two More States Approve Program to Limit Federal Taxing Power," *Tax Information Series*, no. 50 (March 30, 1944), University of Iowa Right-Wing Collection, microfilm, reel 8 (hereafter ATA). It is likely that J. A. Arnold was the organizer in question and that his name was withheld because his controversial lobbying activities on behalf of the Southern Tariff Association in the 1920s had made his name "a symbol for injurious lobbying" (Ready 1966, p. 137).

¹¹ Robert B. Dresser, "Reply to Objections of Tax Research Division of U.S. Treasury," n.d., ca. 1944, p. 2, CCG; *Hartford Courant*, "A Ceiling on Taxes," n.d., ca. 1944, CCG.

had enacted some form of property tax rate limitation, and four had explicitly amended their constitutions to limit income tax rates (New York State Tax Commission and Commerce Clearing House 1940–52; U.S. Advisory Commission on Intergovernmental Relations 1995). Many more states had discussed such limitations. At the time Dresser began his campaign, state legislators were familiar with constitutional tax limits.

Dresser and his allies imitated this approach in order to persuade legislators that the proposed federal tax limitation was safe to put on the agenda. Dresser likened the proposed amendment to state-level precedents in one of his first public appeals on behalf of the campaign, in 1944. In response to the argument that it was a bad idea to write a maximum tax rate into the constitution, he pointed out that it was already done in the states: “It is worthy of note that the constitutions of 19 states contain curbs on the taxing power of their legislatures, and that in four of these states—Florida, Louisiana, North Carolina and Utah—the curb relates to taxes on income.”¹² An American Taxpayers Association leaflet of 1944 apparently directed at state legislators and influential businessmen echoed his point: “Practically every state has a constitutional limitation on its taxing power. So should the federal government.” Of the Dresser amendment proposal, the leaflet said, “It is no different in its effect than the limitation now found in many states upon the power to tax.”¹³ Samuel B. Pettengill, a former Congressman and trustee of the Committee for Constitutional Government, thought the analogy obvious: “Many state and local governments have constitutional limitations on their power to tax or incur debt. The federal government has none.”¹⁴ The point was echoed by a national committee of state legislators who supported the resolution. The State Legislators for the XXII Amendment urged their colleagues around the country to apply the familiar policy of constitutional tax limitation to federal government: “If it is sound to limit the taxing power of State and local government, it is doubly sound to limit with respect to income, gift, and inheritance taxes, that power in the hands of the Federal Government.”¹⁵ All of these proponents argued that the pro-

¹² Dresser, “Reply to Objections of Tax Research Division,” p. 6. Legislatures in three of these four states would later embrace the cause of federal tax limitation.

¹³ American Taxpayers Association, *Why the 25 Percent Limit on Federal Taxes*, n.d., ca. 1944, pp. 12, 16, folder “Booklets and Leaflets on the Tax Limitation Amendment,” box 108A, Wright Patman Personal Papers, Lyndon Baines Johnson Memorial Library, Austin, Texas (hereafter WP).

¹⁴ Samuel B. Pettengill, “The Grand Strategy of Freedom,” address delivered in Chicago, October 12, 1949, CCG.

¹⁵ State Legislators for the XXII Amendment, “An Argument for the XXII Amendment,” n.d., ca. 1945, CCG.

posed federal tax limitation amendment was analogous to state limitations on state and local taxation.

In short, Dresser and his allies made use of the fact that constitutional tax limitation was salient to state legislators. Moreover, the way that they drew the analogy to prior policies suggests a tactic of policy imitation, rather than the more deliberative process of “policy learning” that is described in some other accounts of policy feedback (cf. Pierson 1993, 1994). Policy learning is a process of cognitive feedback that “involves a determination of whether a policy adopted elsewhere has been successful” (Shipan and Volden 2008, p. 841). Dresser and the other advocates of constitutional tax limitation did not introduce any data or even make any unsubstantiated claims about the effectiveness of state-level tax limitations. They merely reminded state legislators that such precedents existed and thereby reminded legislators that constitutional tax limitation was already within their ken. By designing their proposal as a constitutional limitation—rather than a statutory limitation on tax increases or an outright abolishment of the tax—Dresser and his allies crafted their policy tactically to resemble a model that was familiar to state legislators.

Obfuscation: The Emergency Clause

In 1944, the movement entered a new stage. A wave of states passed resolutions in 1943, and suddenly the campaign was news. In October 1943, the campaign received sympathetic coverage in the *New York Times* (Nelson 1943, p. S7). On February 25, 1944, New Jersey became the sixteenth state to pass the resolution—marking the halfway point toward the constitutional threshold for calling a convention. In March 1944, the magazine *Modern Industry* ran a story about the campaign, and a subsequent reader poll found 82% of subscribers favoring a limit on the tax rate.¹⁶ The treasury secretary, Henry Morgenthau, Jr., directed his Division of Tax Research to study the effects of the proposed amendment. The report, issued in the summer of 1944, argued that the amendment would eliminate the possibility of a budget surplus, shift the tax burden onto low-income taxpayers, and impair the government’s ability to respond to emergencies such as the war.¹⁷ In November, the *Congressional Digest* ran a special issue devoted to the question of whether the federal taxing power should be limited (*Congressional Digest* 1944).

¹⁶ American Taxpayers Association, “Recent Tax Happenings,” *Tax Information Series*, no. 56 (June 12, 1944), ATA.

¹⁷ U.S. Treasury Department, Division of Tax Research, “Proposed Constitutional Amendment to Prohibit Federal Tax Rates Exceeding 25 Percent,” May 31, 1944, folder T, box 108D, WP. See Dresser, “Reply to Objections of Tax Research Division,” p. 2.

As the amendment began to seem attainable, advocates faced a new problem: their difficulty was no longer persuading state legislators to put federal tax limitation on the agenda but persuading them to vote for the amendment despite the difficult fiscal and political trade-offs that it would entail. Opponents of the amendment highlighted the fiscal trade-off between tax limitation and national defense. Progressives decried the Committee for Constitutional Government as unpatriotic. The Revenue Act of 1942 had been justified explicitly as a war act (Paul 1954; Ratner [1967] 1980; Bank et al. 2008), and the Treasury Department funded promotional films, public rallies, and print advertisements that urged people to pay taxes by presenting taxes as a patriotic purchase of military equipment for American “boys” overseas (Jones 1996; Bank et al. 2008; Sparrow 2008). By proposing to limit taxes, the argument went, the committee risked undermining the military during a defense emergency. Congressman Wright Patman (D-Tex.), a veteran of the First World War and a champion of veterans’ benefits, was particularly vociferous in challenging the consequences of the policy. In speeches on the radio and on the House floor, Patman characterized the committee as “the most sinister lobby in America” and described Gannett and other leaders of the committee as “fascists.” “We must wake up and put an end to this unholy crusade which has already prevailed upon two-thirds of all of the State legislatures it has yet invaded to do its will,” Patman said in June 1944. “It is not yet too late, but next year it may be too late” (Patman 1944, p. 269).¹⁸ He had copies of this speech distributed to every state legislator in the country, and the following year the campaign nearly ground to a standstill (Subcommittee of the Committee on the Judiciary 1954, p. 46).

Contemporaries saw the year 1944 as a turning point for the movement. The Committee for Constitutional Government distributed a circular letter acknowledging that the movement to date had been “almost unnoticed nationally” but announcing that the time had come for an “intensive campaign of education” to arouse public opinion.¹⁹ The American Taxpayers Association agreed that a turning point had been reached but argued that the committee’s publicity was partly to blame: “It has served notice upon the ‘opposition’ that the program was under way and from now on it is definitely going to be much more difficult to secure favorable action on these resolutions than it would have been if the program had

¹⁸ Patman did more than speechify: he also opened hearings to investigate the finances of the committee, and a congressional committee subpoenaed the names of the committee’s contributors. The committee’s chief executive, a newspaper publisher named Edward Aloysius Rumely, refused to release the names and was cited for contempt of Congress (George 1993, pp. 167–68).

¹⁹ Committee for Constitutional Government, “A Ceiling on the Power to Destroy You by Taxation.”

been carried on as in the past in a quiet and effective way.”²⁰ Observers outside these organizations also agreed that the new atmosphere of publicity put state legislators in a hard position. “Until quite recently the proposal appears to have had fairly clear sailing,” wrote a member of a conservative business association called the Citizens’ National Committee in 1944:

The campaign for it has been quietly conducted, and has been of such a nature that relatively little opposition has been aroused in state legislatures where it has been up for action.

Within the past year, however, it has attracted more attention. The opposition has begun to organize. As already noted the petition has failed of passage in some state legislatures, and from now on the prospects probably are for more concerted opposition.²¹

State legislators now had to worry about appearing fiscally irresponsible and even unpatriotic if they voted to limit the federal income tax. A committee of the Council of State Governments considered the proposed tax limitation amendment and recommended against it on the grounds that it would pose “a threat to the national credit” (*Congressional Digest* 1944, p. 259). The editor of the *Congressional Digest* noted that state legislators’ opposition was rooted in the fear that the tax limitation “would be robbing the American tax system of a flexibility needed for unexpected economic emergencies, particularly in the event of war” (1944, p. 259).

The American Taxpayers Association and the Committee for Constitutional Government crafted new policy language to counter this opposition. They were particularly concerned to obfuscate the potential impact of tax limitation on the defense budget. Their solution was to rewrite the tax limit amendment to add an emergency clause that would permit a supermajority of three-fourths of each house of Congress to override the tax limit in wartime: “In the event of a war in which the United States is engaged creating a grave national emergency requiring such action to avoid national disaster, the Congress by a vote of three-fourths of each House may for a period not exceeding 1 year increase beyond the limits above prescribed the maximum rate of any such tax upon income subsequently accruing or received or with respect to subsequent devolutions or transfers of property” (Joint Committee on the Economic Report and Select Committee on Small Business of the House of Representatives 1952,

²⁰ American Taxpayers Association, “Recent Action of State Legislatures in Connection with Repeal of 16th Amendment,” *Tax Information Series*, no. 48 (March 10, 1944), ATA.

²¹ Citizens’ National Committee, *A Proposed Amendment to the Constitution: 25% Tax Rate Limitation, Its Pros and Cons*, Report no. 2-403 (Washington, D.C., 1944), p. 15, folder “File on American Taxpayers Association,” box 108B, WP.

p. 103). Opponents charged that this emergency clause was so hedged about with qualifications, and that the three-fourths threshold was so prohibitive, as to render the clause moot.²² These critics correctly understood the emergency clause as a tactical addition to the proposed amendment. Dresser acknowledged as much by continuing to insist that the emergency clause would never need to be invoked—there was no need to increase taxes above the limitation even in wartime, because cutting income tax rates, he said, would actually encourage economic growth enough to increase tax revenues and thereby help the war effort.²³ The emergency clause was merely intended to reassure skeptical legislators that the tax limit would not entail a budgetary trade-off with national defense.

This strategy of obfuscation seemed to work. The campaign began to make new headway, despite the onset of the Korean War, which might have made the trade-off between tax cuts and defense spending even more salient. In 1951, Congressmen Chauncey Reed (R-Ill.) and Senator Everett Dirksen (R-Ill.) introduced a version of the new amendment in the House and the Senate. The U.S. Chamber of Commerce endorsed the tax limit. So did the American Legion, the National Association of Manufacturers, the National Small Business Men's Association, and the American Bar Association (*New York Times* 1952, p. 37; Subcommittee of the Committee on the Judiciary 1954, pp. 133–36, 215). The pace of state resolutions picked up dramatically in the 1951 legislative session, and—as illustrated in table 1—the new states embraced the version with the emergency clause. The matter was sufficiently pressing that the new treasury secretary, John W. Snyder, once again detailed Treasury staff to issue a critical report (Morris 1952, p. 18). The Republican presidential candidate Dwight David Eisenhower even weighed in on the issue with a letter to the *Daily Advertiser* in Lafayette, Louisiana, dated October 6, 1952, in which he asserted that “a prudent and positive administration should be able to approach the goal which the amendment seeks without the difficulty and dangers involved in the adoption or continuing operation

²² See, e.g., Wright Patman to D. J. Driscoll, March 7, 1945, folder D; and Wright Patman to Olin Linn, March 16, 1945, folder A, both in box 108C, WP.

²³ Dresser, “Reply to Objections of Tax Research Division,” p. 2. The Committee for Constitutional Government issued a fund-raising letter, with the signature of Norman Vincent Peale, soliciting funds for a mass mailing to “have the country seeded” with 1 million copies of this argument. Committee for Constitutional Government, “A Ceiling on the Power to Destroy You By Taxation.” See also “Address of Mr. Robert B. Dresser,” Houston, May 14, 1953; Robert B. Dresser, “An Explanation of the Proposals to Limit by Constitutional Amendment the Taxing Power of Congress,” in *It's Still Your Fight*, n.d., ca. 1953, CCG.

Upward-Redistributive Policy

TABLE 1
STATES PASSING RESOLUTIONS IN FAVOR OF A 25% TAX LIMIT AMENDMENT
TO THE FEDERAL CONSTITUTION, BY YEAR AND BY PRESENCE
OR ABSENCE OF EMERGENCY CLAUSE

Year	No Emergency Clause	With Emergency Clause
1938		
1939	Wyo.	
1940	Miss.	R.I.
1941	Iowa	Mass., Maine, Mich.
1942		
1943	Ark., Ind., N.H., Pa.	Ala., Del., Ill., Wis.
1944		Ky., N.J.
1945		
1946		
1947		
1948		
1949		Neb.
1950		La.
1951		Maine, Iowa, Kans., Mont., N.Mex., Nev., Utah, Fla.
1952		Mass., Ga.
1953		N.H.
1954		
1955		Okla.
1956		S.C.
1957		Ind., Tenn., Ark.

of such an amendment to our Constitution” (Subcommittee of the Committee on the Judiciary 1954, p. 51).

The Campaign Fades

With the retrenchment of the income tax after the Korean War, the grass-roots campaign for a constitutional tax limit gradually faded away. The waning enthusiasm of the campaigners may have reflected new divisions on the right. Some conservatives who were increasingly concerned about inflation had come to see the income tax as a useful tool of economic management. Reed and Dirksen catered to them by crafting yet another new proposal in January 1953 that further expanded the emergency clause. Their version would permit a three-fourths majority of Congress to raise tax rates above the 25% limit on a temporary one-year basis even in peacetime, provided that the tax rate on the highest incomes did not exceed the bottom tax rate by more than 15 percentage points. The new version, the Committee for Constitutional Government argued, “does not impair

the government's ability to raise any amount of revenue desired," but the new language appeared to be another bit of tactical policy crafting designed to make high tax rates on the rich politically impossible by forcing Congress to apply similarly high rates to all voters.²⁴

This policy crafting may have attracted some moderate supporters, but it also repelled militants on the right who thought that it missed the whole point of repealing the Sixteenth Amendment. Several rich activists, including a founding member of the Committee for Constitutional Government named Charles Coburn, founded the Organization to Repeal Federal Income Taxes in order to push for a new amendment that would do away with federal income taxes altogether. ("You cannot get rid of a weed by cutting it off at just grass level," one of them explained to a reporter [Hill 1957, p. 57].)

The campaign's gradual disappearance may also have reflected a failure of will. As the activists came closer to the threshold for calling a constitutional convention, some of them began to get cold feet. "There isn't a soul that I know that wants a convention," Dresser said in 1953, "for the simple reason that there is probably no way of limiting the agenda of such a convention. It might rewrite the entire Constitution of the United States of America." He called on Congress "to propose the amendment itself so as to avoid the dangers of a Constitutional Convention."²⁵ He campaigned for the new Reed-Dirksen amendment and began to argue that state resolutions in favor of different versions of his tax limitation amendment should not count toward the same quorum for the purpose of calling a constitutional convention (Subcommittee of the Committee on the Judiciary 1954).²⁶ By 1958, the Committee for Constitutional Government was circulating a manifesto that no longer made any specific reference to constitutional tax limitation but simply stated that "the heavy progressive rate features of our income tax laws can and must be eliminated."²⁷

No other states passed resolutions in favor of the amendment after 1957. The campaign stopped two states shy of the quorum necessary to call a convention (see Congressional Research Service 2004).

²⁴ The only way to retain the then-current top income marginal tax rate of 91%, for example, would have been to force even the poorest income tax payer to contribute 76% of his or her taxable income. See Committee for Constitutional Government, "Program for Action during Critical Year Ahead—June 1955 to June 1956," RG 56, entry 193, box 34, binder "Committee for Constitutional Government, 1955–56," CCG.

²⁵ "Address of Mr. Robert B. Dresser," p. 5.

²⁶ See also "A Statement by Robert B. Dresser," in *It's Still Your Fight*, CCG.

²⁷ Committee for Constitutional Government, "Platform for Patriotic Americans," August 18, 1958, CCG.

HOW THEY ALMOST WON

Does tactical policy crafting explain the campaign's legislative successes in the states? In order to explain the passage of these resolutions, I make use of variation over time and across states to draw inferences about the correlates of passage. I estimate a series of discrete-time event history models of the rate at which states adopted resolutions in favor of the constitutional income tax rate limit of 25%. The unit of observation is the state legislative session, so the rate of adoption can be understood as the probability per session of adopting the amendment. I consider a state to have been at risk for adopting a resolution in a particular legislative session only if the state had not yet adopted one. No state was at risk before 1938, when the campaign began, or after 1958, when it ended. I estimate the model using a logit specification, with robust standard errors clustered at the state level.

The independent variables include measures of democracy, party organization, and business mobilization. Following Amenta and Poulsen (1996), I measure democracy by the natural logarithm of the percentage of eligible adults who voted in the previous presidential election. This measure is logged to emphasize the distinction between the underdemocratized polities of the former Confederacy and other states, rather than the fine distinctions among degrees of election turnout among comparably democratic polities. I expect this variable to be negatively related to the adoption of resolutions. To capture the nature of party organization, I include the conventional measure of "traditional" or patronage party organization, an ordinal measure that ranges from one to five (Mayhew 1986). If we assume that the same factors predict the failure of spending for the poor and the success of tax cuts for the rich, then we might expect patronage organization to be positively related to adoption. But the logic of institutional politics theory would probably suggest a negative relationship: patronage-oriented politicians should prefer discretionary tax cuts to constitutional tax limitation.

I also include a measure of the number of legislative houses, from zero to two, under control of the Republican Party. Republican state legislators were closely allied with business (Chen 2005; Chen 2007), and in the period considered here they were concentrated in the northern states that also had the most high-income taxpayers. I therefore expect this measure to be positively related to policy adoption.²⁸

²⁸ I omit a measure of Republican Party control of the governorship because Article V of the Constitution explicitly empowers "the *Legislatures* of two thirds of the several states" (emphasis added)—and not governors, or state governments more generally—to call a constitutional convention. The governor's veto was therefore irrelevant to determining whether a state legislature had called for a convention. In supplemental

The measure of grassroots business mobilization is the number of taxpayer organizations compiled from a directory published by the Tax Policy League in 1938 and 1939 (Tax Policy League 1938, 1939) and standardized on the 1940 population (Haines, n.d.). This measure captures the legacy of the “Tax Clubs” that were organized by the American Taxpayers’ League in the 1920s, as well as more recent business- and homeowner-based taxpayer organizations of the Great Depression. I expect this measure to be positively related to policy adoption. Because the peaks of the movement followed major expansions of the income tax, all of the models control for the estimated percentage of personal tax returns that reported income over the 25% marginal rate threshold (for details of how this variable was estimated, see the appendix). Taxpayers over the 25% marginal rate threshold stood to gain something in the short run from the constitutional tax limit, and I expect the greatest support in states and years when these taxpayers were the most numerous.

The Institutional Politics Model and Policy Crafting

I begin by testing the institutional politics model without any attention to policy design. Table 2 reports coefficient estimates and standard errors from a discrete-time event history model. For ease of interpretation, the table also reports first differences, or the changes in the predicted probabilities of passing a resolution after an increase of 1 SD in each independent variable, assuming that all other variables set at their central tendency (the mean for continuous variables and the mode for categorical variables).²⁹ The institutional politics model is reported in the table as model 1. It does not do very well at explaining the passage of resolutions. Most of the coefficients have the hypothesized signs—voting rights are negatively associated with passage, Republican party control is positively associated with passage, and taxpayers’ organizations are positively associated with passage—but their magnitudes are not very great, and they are not estimated with much certainty. A likelihood ratio test indicates poor fit, so we can have little confidence that the model fits the data any better than a constant-only model. In supplemental analyses, I tested

analyses, I nevertheless tested whether a dummy variable for unified Republican control over the legislature and the governorship mattered for the passage of resolutions; see the appendix.

²⁹ For variables that assume only whole number values—the indicator variable for a constitutional tax limit, the count of legislative houses under Republican control, the count of neighboring states that had passed resolutions, and the measure of traditional party organization—I rounded the increase to the nearest whole number values so that the predicted probabilities and first differences referred to logically tenable counterfactuals.

Upward-Redistributive Policy

TABLE 2
POLICY CRAFTING AND THE PASSAGE OF RESOLUTIONS FAVORING
A CONSTITUTIONAL TAX LIMIT: RESULTS FROM DISCRETE-TIME
LOGISTIC EVENT HISTORY MODELS

	MODEL 2: INSTITUTIONAL POLITICS AND POLICY CRAFTING					
	MODEL 1: INSTITUTIONAL POLITICS		NO EMERGENCY CLAUSE (VS. NO RESOLUTION)		WITH EMERGENCY CLAUSE (VS. NO RESOLUTION)	
	Coeff.	ΔP	Coeff.	ΔP	Coeff.	ΔP
High-bracket taxpayers (% of returns)	-.01 (.02)	-.008	-.04 (.04)	-.005	-.003 (.02)	-.002
Voting rights (ln turnout in last presidential election)	-.25 (.52)	-.008	-2.29* (1.12)	-.01	.18 (.47)	.005
Traditional party organization (1–5)	-.03 (.15)	-.005	.24 (.25)	.005	-.13 (.17)	-.01
Republican Party control (0–2 legislative houses) .....	.20 (.25)	.01	1.63*** (.46)	.009	-.11 (.25)	-.007
Taxpayers' organizations (per 100,000 people, ca. 1939) .....	.04 (.11)	.005	.14 (.41)	.002	.03 (.10)	.002
Intercept	-1.61 (1.92)		2.81 (3.80)		-3.18 ⁺ (1.78)	
LR χ^2	1.24				8.853	
BIC	-2,162.416				-2,099.255	

NOTE.—Numbers in parentheses are SEs. $N = 402$.

⁺ $P < .10$.

* $P < .05$.

** $P < .01$.

*** $P < .001$.

several different operationalizations of business power—including the number of chambers of commerce (both raw and population standardized), the number of manufacturing establishments per capita, and, as an inverse measure of business power, the density of union membership in the nonagricultural workforce—with no substantial improvement in model fit (see app. table A2). I also tested several different operationalizations of Republican Party control, including a dummy variable for the presence of a Republican majority in both houses of the state legislature; a dummy variable for unified Republican control of both houses and the governorship; a dummy variable for the presence of a Republican majority

in at least one house of the legislature; and a continuous variable representing the percentage of Republicans in the legislature's largest house. None of these alternative specifications improved the fit of the model noticeably (see app. table A3). The institutional politics model alone does not give us much explanatory purchase on the passage of state resolutions.

I have hypothesized that policy crafting allows advocates of upward-redistributive policy to circumvent the constraints identified by institutional politics theory. I test this hypothesis by distinguishing between two versions of the amendment, both of which were circulated jointly by the American Taxpayers Association and the committee. As I noted above, early versions called for a blanket tax limitation regardless of circumstance, while later versions responded to wartime critics by adding an "emergency clause" that permitted Congress to relax the limit in the event of a grave national emergency. Model 2 is a multinomial logit model that treats these two versions of the resolution as mutually exclusive alternatives. The results of this multinomial logit model are reported in four columns of table 2, with a separate column for the coefficients and standard errors associated with each outcome and another separate column for the changes in the predicted probability of each outcome for an otherwise average state associated with each independent variable.

Distinguishing between these two ways of crafting the tax limitation amendment reveals modest associations that are consistent with institutional politics theory. In particular, the stringent version without the emergency clause was less likely in states with widespread voting rights: a 1-SD difference in voting rights meant a difference of 1% in the probability of passage of this version for an otherwise average state, and the coefficient for voting rights was statistically significant at $P < .05$. The stringent version was also somewhat more likely in a state where the Republican Party controlled the legislature: in an otherwise average state where Republicans controlled both houses of the legislature, the probability of passage was almost 1% greater than if Democrats had controlled both houses. Neither of these variables made a substantial difference for passage of the version with the emergency clause, suggesting that this new way of crafting the policy permitted the campaign to succeed even in otherwise unfavorable institutional environments. The overall fit of the model remains poor because most resolutions contained the emergency clause.

The main message of this table is that institutional politics theory alone cannot account for upward-redistributive policy. The findings comport with institutional politics theory insofar as they suggest that democracy and reform-oriented political parties were constraints on upward-redistributive policy. They are also consistent with my argument that this theory needs to be supplemented by attention to policy crafting. The

emergency clause permitted the tax limitation amendment to win legislative endorsements even in contexts that did not resemble a riches-oriented regime.

The Importance of Policy Context

I have hypothesized that advocacy groups may succeed by crafting their proposals to fit the policy context. If this hypothesis is correct, then we should find that the American Taxpayers Association and the committee had the most success in states where their proposal fit the state policy context.

I include three measures of policy context. The first is an indicator variable for states that imposed constitutional limits on their state income taxes (New York State Tax Commission and Commerce Clearing House 1940–52). A state was assigned a value of one if its constitution prohibited the adoption of a state income tax, forbade graduated income tax rates, or prescribed a maximum rate of tax. A total of 11 states met one or more of these criteria. These states were at most a minority of the states adopting resolutions, and we may infer that the presence of a constitutional tax limitation was not a necessary condition for the passage of a resolution. But because I hypothesize that passage was more likely where constitutional tax limitation was most immediately salient, I expect these states to have been more likely than other states to adopt resolutions.

The second measure of policy context is the number of neighboring states that had passed resolutions in favor of any version of the Dresser amendment in the previous two years. Because most state legislatures met biennially, this variable generally captures resolutions passed in neighboring states since the last legislative session. I assume that state legislators in this period paid particular attention to legislation in adjacent states, so that we should expect that the resolution was more salient—and therefore more likely to be adopted—where it had been passed recently by a neighboring state legislature.

The third measure of policy context is the state's share of total reported spending on defense contracts (see the appendix for details). The Treasury framed income tax paying as a patriotic purchase of military equipment (Sparrow 2008), and the main policy trade-off stressed by opponents of the amendment was the loss of defense capacity that it entailed. I thus expect military spending in a state to be negatively associated with the passage of resolutions in favor of tax limitation.

I find support for all three hypotheses. The results of the full model, including coefficients for institutional politics and policy context measures, appear as model 3 in table 3. Three coefficients are particularly noteworthy. First, states with above-average military spending were substan-

TABLE 3
RESOLUTIONS FAVORING A CONSTITUTIONAL TAX LIMIT AND THE POLICY CONTEXT:
RESULTS FROM DISCRETE-TIME LOGISTIC EVENT HISTORY MODELS

	MODEL 3: INSTITUTIONAL POLITICS AND POLICY CONTEXT		MODEL 4: TRIMMED POLICY CONTEXT MODEL	
	Coeff.	ΔP	Coeff.	ΔP
High-bracket taxpayers (% of returns)	-.02 (.02)	-.009		
Voting rights (ln turnout in last presidential election)	-.18 (.55)	-.003		
Traditional party organization (1-5) .....	.06 (.16)	.005		
Republican Party control (0-2 legislative houses) .....	.33 (.26)	.01		
Taxpayers' organizations (per 100,000 people, ca. 1939) .....	.12 (.09)	.008		
Share of military spending (0-.23)	-21.08* (10.05)	-.03	-18.82* (8.72)	-.03
State constitution limits income tax? (1 = yes)	1.20** (.38)	.08	.96* (.41)	.06
Public opposed to income tax (% of respondents) .....	.12** (.04)	.03	.12** (.04)	.03
Adjacent states passing resolutions in previous 2 years .....	.69* (.29)	.04	.58* (.26)	.03
Intercept	-6.36* (2.49)		-6.61*** (1.33)	
LR χ^2	22.835**		18.661**	
BIC	-2,160.026		-2,185.834	

NOTE.—Numbers in parentheses are SEs. $N = 402$.

* $P < .05$.

** $P < .01$.

*** $P < .001$.

tially less likely to pass resolutions than were states with below-average military spending (a difference of 3% in the predicted probability for an otherwise average state). This finding is consistent with the expectation that the campaign was most successful where the budgetary trade-off between tax limitation and military spending was least salient to policy makers. Second, states with constitutional income tax limitations of their

own were also substantially more likely to pass resolutions in favor of federal tax limitation (a difference of 8% in the predicted probability for an otherwise average state). Third, states whose neighbors had passed the resolution were more likely to do so (a difference of 4% in the predicted probability for an otherwise average state). The latter two findings suggest that the familiarity of the policy proposal helped advocates of the amendment. A likelihood ratio test indicates that this institutional politics and policy context model fits the data significantly better than chance ($P < .05$).

But are these causal effects of policy context or spurious correlations? The coefficient for constitutional tax limitations might arise spuriously if both state tax limitations and state resolutions in favor of federal tax limitation responded to the preferences of the electorate. The coefficient for the passage of resolutions in adjacent states might also arise spuriously if neighboring states share similarities of public opinion or political culture. This alternative interpretation would be consistent with much recent work in political sociology that emphasizes the effect of public opinion on public policy (Manza and Cook 2002; Burstein 2003, 2005; Brooks and Manza 2007). In order to test whether policy context had an effect independent of voter preferences, I therefore controlled directly for public opinion toward the income tax. Following a method pioneered by Erikson, Wright, and McIver (1993), I constructed a time-constant, state-level measure of public opinion by pooling 10 national samples from Gallup polls conducted in the period 1938–59. I measure opposition to income tax as the percentage of respondents in the state who described their income tax burden as either “unfair” or “too high,” out of all respondents in that state who answered either question (see the appendix for details). I expect this variable to be positively associated with policy adoption.

Public opinion does appear to have influenced the passage of resolution. Model 3 implies that increasing public opposition to the income tax by 1 SD would increase the probability of passage by 3%. The coefficient is sharply estimated ($P < .01$).

But public opinion did not make as much of a difference as the policy context variables did. Nor did its inclusion attenuate the coefficients for the policy context variables, all of which are substantial and sharply estimated in model 3. It is worth noting that this model presents the strongest evidence I could find for the effect of public opinion. In supplemental analyses, I retested model 3 with a variety of other time-invariant controls for state political culture and public opinion, including the percentage of survey respondents from two Gallup polls who specifically said that they favored a limitation of some kind on the rate of income tax, the percentage of survey respondents in later decades who identified themselves as “conservative” (see Erikson et al. 1993), a measure

of the degree to which the state's political culture was "individualistic" according to the classic interpretive coding of Elazar ([1966] 1984), and a categorical variable to measure previous opposition to the Sixteenth Amendment (see the appendix for data sources and details). None of these control variables for ideology or political culture was associated with the passage of resolutions, and none of them measurably attenuated the coefficients for the policy context variables (see app. table A4). Because model 3 includes many variables that differ widely between the South and the rest of the country, it is also possible that the coefficients for policy context in the full model are spurious proxies for other unmeasured cultural or institutional differences among regions. To be sure that the policy context coefficients merit a substantive interpretation, I tested model 3 and subsequent models in a smaller sample that excluded the 11 states of the former Confederacy. The pattern of results was again similar, with the exception of the coefficient for voting rights. Most importantly for my purposes, the coefficients for policy context were not attenuated (see app. table A5).³⁰

The full model contains a large number of independent variables relative to the number of resolutions that were introduced, producing a low event-per-variable ratio and a risk of substantial bias in estimated coefficients (see Peduzzi et al. 1995). In order to test whether the coefficient estimates were robust, I therefore estimated a trimmed model that omitted every independent variable whose coefficient was not statistically significant at the $P < .15$ level (following Chen 2007). The resulting trimmed model, reported as model 4, includes all of the policy context variables as well as the control variable for public opinion. Model 4 is the best-fitting model: the reduction in Raftery's BIC provides very strong support for this trimmed model over either the institutional politics model (model 2) or the full model (model 3). The coefficient estimates and the estimated first differences are comparable to those in the full model. The trimmed model provides further evidence that both public opinion and policy context played independent parts in explaining the passage of this upward-redistributive policy.

Policy Crafting and the Policy Process

These models provide evidence that the American Taxpayers Association and the Committee for Constitutional Government had the most success where their policy proposals fit the state policy context. But one might still plausibly interpret these results as evidence for the effects of voter

³⁰ The coefficient for voting rights was positive in models excluding the states of the former Confederacy, but it was not statistically distinguishable from zero.

preferences, despite the inclusion of an explicit control for public opinion. The measurement of public opinion is subject to error, and it is possible that measures of policy context themselves are merely proxies for the underlying preferences of the electorate. Can we be sure that the coefficient for the presence of resolutions in neighboring states, for example, represents the effects of policy imitation, or might it simply represent additional, unmeasured variation in voter preferences?

A further way to adjudicate between these interpretations is to disaggregate the policy process into discrete stages. Political sociologists have argued that the preferences of voters are most likely to affect policy makers' decisions when the policy in question is particularly salient to the public (Burstein 1998, 2003, 2005). We may test this hypothesis by distinguishing between early and later stages of the campaign. Early in the campaign, there was little publicity for the proposal, and the committee and the American Taxpayers Association labored assiduously to prevent it from becoming salient to the public. After 1944, the campaign was much better publicized, and studies by the Treasury Department and the Gallup organization gave policy makers much more information about the likely fiscal and electoral consequences of a constitutional tax limitation. If the policy context variables are proxies for public opinion, we would expect them to have a greater effect after 1944.

On the other hand, if the policy context variables measure the opportunities for policy imitation and policy obfuscation, then we should expect their effects to vary depending on the measure of policy context. Before 1944, we should expect opportunities for policy imitation to have their greatest effect. The decision by state legislators to pass the resolution at this stage was akin to a decision to put tax limitation on the agenda. I expect the opportunity for policy imitation—as measured by the presence of a recent resolution in a neighboring state or a prior state-level tax limitation—had its greatest effect at this stage. After 1944, the problem for state legislators changed into one of definitive policy choice: as the number of states with resolutions approached the threshold for calling a constitutional convention, any state that passed the resolution risked being the one that put the convention over the top. At this stage, the opportunity for policy obfuscation should be more consequential, and I expect the presence of competing policy priorities—in particular, the salience of military spending in the state—to be more important at this stage.

I test these hypotheses with the models reported in table 4. Model 5a reports the results of the event history through 1944, and model 5b reports the results for 1945–58. These models support the hypothesis that some measures of the policy context mattered more in the early stages of the movement, before the proposed tax limit was highly salient to the public. Up to and until the 1944 legislation, the presence of a state-level consti-

TABLE 4
IMPACT OF POLICY CONTEXT AT EARLY AND LATE STAGES OF THE POLICY PROCESS:
RESULTS FROM DISCRETE-TIME LOGISTIC EVENT HISTORY MODELS OF RESOLUTION
PASSAGE AND INTRODUCTION

	MODEL 5A (1938–44)		MODEL 5B (1945–58)	
	Coeff.	ΔP	Coeff.	ΔP
Share of military spending (0–.23)	–11.66 (11.00)	–.02	–171.88 ⁺ (93.75)	–.05
State constitution limits income tax? (1 = yes)	1.02 ⁺ (.54)	.08	1.21 ⁺ (.64)	.003
Public opposed to income tax (% of respondents) .....	.12* (.06)	.03	.05 (.05)	.0004
Adjacent states passing resolu- tions in previous 2 years	1.57** (.46)	.16	–.16 (.44)	–.0002
Intercept	–6.68** (2.04)		–3.77* (1.66)	
<i>N</i>	137		265	
LR χ^2	17.938**		15.593**	
BIC	–564.628		–13,62.587	

NOTE.—Models 5a and 5b represent the first and second stages of institutional politics and policy contexts. Numbers in parentheses are SEs.

⁺ $P < .10$.

* $P < .05$.

** $P < .01$.

tutional tax limit made an otherwise average state 8% more likely to pass a resolution, while the presence of a neighboring state that had passed a resolution made an otherwise average state 3% more likely to pass a resolution, according to model 5a. But model 5b shows that after 1944 these same indicators of policy familiarity were less strongly associated with the passage of resolutions. The presence of a constitutional tax limit only increased the probability of passage by 3%. The passage of a resolution in an adjacent state had no measurable effect on the probability of passage in an otherwise average state during the later years of the campaign. These findings appear consistent with a policy context interpretation of these variables and inconsistent with an interpretation of them as proxies for voter preferences.

The models also support the hypothesis that policy obfuscation was more important in later stages of the policy process. Model 5a shows that an increase of 1 SD in a state's share of military prime contract awards would decrease its probability of passing a resolution by 2% during the early years of the campaign, all else being equal, a small effect that is not

statistically significant at conventional levels. The same increase in military spending would have decreased the same state's probability of passing a resolution by 5% during the later years of the campaign, when the policy trade-off between tax limitation and national defense was more salient to legislators. This finding, too, is consistent with a policy context interpretation.

A second way to adjudicate between the public opinion and policy context interpretations of these coefficients is to distinguish between the introduction and the passage of resolutions (see Mintrom 1997; King et al. 2005; Soule and King 2006). Even in the later stages of the campaign, introduction of a resolution in a state legislature was a relatively low-commitment exercise that required the action of only one state legislator and carried little risk that voters would hold that legislator accountable. By contrast, voting for passage required greater commitment. Passage required a majority of legislators (in most legislatures, a majority in each of two houses), and it carried a higher risk that voters would be able to hold those legislators accountable for the consequences of their decision. Thus, if the policy context measures are mere proxies for public opinion, then we might expect them to matter more for the passage of resolutions, when electoral considerations were likely to be more salient to policy makers. Alternatively, if these variables measure the opportunities for policy imitation and policy obfuscation, then we should expect their effects to differ between the introduction and passage stages. I expect that opportunities for policy imitation—as indicated by the presence of state tax limitations and the recent passage of resolutions in adjacent states—mattered more for the introduction of resolutions, when decision makers were looking to narrow the range of alternatives. I expect that military spending mattered more for the passage of resolutions, when policy makers had to weigh competing priorities based on information about their respective consequences.

I test these hypotheses by estimating two logistic regression models, one for the introduction of a resolution (model 6) and another for the passage of a resolution conditional on introduction in that legislative session (model 7). I report these models in table 5. The coefficients in model 6 provide mixed evidence for the hypothesis that policy imitation mattered for the introduction of resolutions. A state whose neighbors had passed resolutions was indeed more likely to introduce a resolution itself: one neighboring resolution made a difference of 18% in the probability that an otherwise average state would pass a resolution of its own. Consistent with the policy context interpretation, the same variable did not increase the likelihood that a state would pass a resolution once it had been introduced—to the contrary, it decreased the probability of passage slightly (a difference of 5% in the predicted probability for an average state, not

TABLE 5
IMPACT OF POLICY CONTEXT AT EARLY AND LATE STAGES OF THE POLICY PROCESS:
RESULTS FROM DISCRETE-TIME LOGISTIC EVENT HISTORY MODELS OF RESOLUTION
PASSAGE AND INTRODUCTION

	MODEL 6: DEPENDENT VARIABLE IS INTRODUCTION OF RESOLUTION		MODEL 7: DEPENDENT VARIABLE IS PASSAGE OF RESOLUTION CONDITIONAL ON INTRODUCTION	
	Coeff.	ΔP	Coeff.	ΔP
Share of military spending (0–.23)	–1.89 (4.85)	–.009	–21.58* (10.28)	–.20
State constitution limits income tax? (1 = yes) .....	.30 (.27)	.04	1.17 (.76)	.28
Public opposed to income tax (% of respondents) .....	.05 ⁺ (.03)	.03	.12* (.06)	.15
Adjacent states passing resolu- tions in previous 2 years	1.07*** (.24)	.18	–.23 (.24)	–.05
Intercept	–3.45 (.92)		–4.22* (2.01)	
<i>N</i>	402		75	
LR χ^2	30.67***		12.445*	
BIC	–2,024.371		–213.718	

NOTE.—Numbers in parentheses are SEs.

⁺ $P < .10$.

* $P < .05$.

** $P < .01$.

*** $P < .001$.

statistically significant). This difference between model 6 and model 7 represents a statistically significant attenuation of the measured effect of diffusion.³¹

By contrast, the coefficients for the presence of a state constitutional income tax limitation do not support the policy context hypothesis. Although model 6 shows that states with income tax limitations were more likely to introduce resolutions than states without them (a difference of 4% in the predicted probability for an otherwise average state), the coefficient was statistically insignificant at conventional levels, and model

³¹ I computed a 95% confidence interval for each predicted first difference using the delta method (see Long and Freese 2006, p. 127). The confidence interval for the predicted first difference for introducing a resolution did not overlap with the confidence interval for the predicted first difference for passing a resolution.

7 shows that income tax limitations also made a dramatic difference at the passage stage. Neither coefficient is statistically significant at conventional levels, so this evidence does not help adjudicate between public opinion and political context interpretations.

Models 6 and 7 also show that the policy trade-off with defense spending was more consequential at the passage stage, as hypothesized. An otherwise average state was barely less likely to introduce a resolution if it had a greater share of military contracts than other states (a difference of less than 1% in the likelihood of introducing a resolution). But it was dramatically less likely to pass a resolution once it was introduced: model 7 implies that the probability of passage would fall by 20% as the share of military spending increased by 1 SD. This difference across models in the magnitude of the first differences approaches but does not attain statistical significance at the conventional .05 level.

What of the explicit control for public opinion? As might be predicted by theories of democratic responsiveness (Burstein 2003; Brooks and Manza 2007), the effect of public opinion was greater at the passage stage, when policy makers were forced to make a definitive decision to pass a resolution and therefore forced to consider the risk that they would be held accountable for that decision by voters. Model 6 implies that an increase of 1 SD in public opposition to the income tax would have made a difference of 3% in the likelihood that an otherwise average state would introduce the resolution, whereas model 7 implies that the same increase would have made an increase of 15% in the likelihood that such a state would pass the resolution once it had been introduced. This difference appears substantial, although the loss of statistical power associated with the reduction in sample size from model 6 to model 7 means that the difference in measured effect size is not itself statistically significant at the .05 level.

On balance, the statistical evidence presented here thus supports the view that policy context mattered for the success of the campaign to repeal the Sixteenth Amendment. As expected, advocates of upward redistribution succeeded initially by crafting their proposals to imitate policies salient to legislators, and they succeeded in the later stages of the policy process by crafting proposals to obfuscate competing fiscal priorities. The models also provide evidence that crafting the policy to fit the salient policy context is not the same as crafting the policy to fit the preferences of the voting public—although there is evidence here that public opinion also mattered for the success of the campaign. The general theoretical implication is that advocates of upward redistribution need not wait for a riches-oriented regime; even in otherwise unfavorable institutional environments, they may succeed by crafting their policy proposals to fit the policy context and the preferences of the public.

Finally, these statistical models also allow us to discover just how close the movement came to victory by allowing us to predict legislative sessions where the resolution would have been likely to pass if only it had been introduced. The models identify two promising states, Washington and North Carolina. The policy context in both states was propitious. Both had constitutional provisions limiting the use of state income tax; they were, in fact, the only two such states that did not pass the resolution. Both states also had comparatively few military contracts. Though both were coastal states with substantial military presence, the war was less salient here than in other coastal states that were greater centers of war production and mobilization (see, e.g., Cooke 2006, pp. 128–32, 180–85).

Activists nearly succeeded in North Carolina. The campaign in that state was led by a traveling lobbyist affiliated with the Western Tax Council, who persuaded sympathetic state legislators to introduce the amendment on February 9, 1951. The Senate Committee on Constitutional Amendments reported it out favorably on February 27. But a vote sent it back to the committee the next day, where it languished until the adjournment of the session.³² Had the activists introduced their resolution in an earlier session—say, in 1943, the year of the campaign's greatest success, and before the Treasury Department and Representative Patman exposed the campaign to the light of day—the model predicts that it would have passed.

The campaign also came close to success in Washington State. Activists succeeded in introducing the resolution in Washington in 1945, but this legislative session coincided with the peak of the American war effort, and it was the first legislative session since Patman and the Treasury Department had launched their public criticism of the amendment as an unpatriotic threat to the American soldiers overseas. The resolution died in committee. Despite this failure, there is no evidence in Patman's voluminous correspondence with state officials that there was any mobilized opposition in Washington State, in or out of the legislature. Had the activists returned in any one of the next seven legislative sessions, the model predicts that they would have succeeded with probability greater than 50%. Perhaps they need only have kept trying.

CONCLUDING IMPLICATIONS FOR POLITICAL SOCIOLOGY

I have treated the campaign to repeal the Sixteenth Amendment as a case study in the politics of upward-redistributive policy. Such policy is com-

³² Charles Delphenis to Hon. Wright Patman, August 21, 1951, folder "Booklets and Pamphlets on the Tax Limitation Amendment"; and untitled spreadsheet, n.d., ca. 1952, folder "Status of States on Millionaires' Amendment," both in box 108A, WP.

paratively rare in democratic states, for reasons that are well articulated by institutional politics theory: the rich are few, and the fiscal and political costs of openly catering to their interests can be prohibitive for elected officials. But upward-redistributive policy is worth studying precisely because the costs of such policy are so high. Had Robert Dresser succeeded in amending the constitution as he wished, the Joint Economic Committee of Congress estimated that in the short term it would have cost the Treasury \$13.1 billion annually in current 1961 dollars, and in the long run it would have required the federal government to introduce a heavy sales tax, run ruinous deficits, or cut virtually all domestic discretionary spending (U.S. Senate and House of Representatives Joint Economic Committee 1961). Another way to grasp what might have been is to contemplate the upward-redistributive tax cuts enacted by the 107th Congress in 2001, when the EGTRRA gradually reduced top marginal income tax rates, introduced and expanded various other income tax cuts, and repealed estate taxes altogether. In the short run, the annual cost was comparable to the projected cost of Robert Dresser's proposed constitutional amendment (Joint Committee on Taxation 2001).³³ In the long run, the consequences of EGTRRA, while difficult to predict—and difficult to measure, given their likely confounding by the great recession that began in December 2007 and the policy responses to that recession—seem likely to include greater income inequality along with some combination of substantial spending cuts, regressive taxes, and sustained deficits of a magnitude that may be quite harmful for economic growth (see Jones and Williams 2008, chap. 8). The perceived need to rein in these long-term deficits continues to constrain the fiscal policy proposals of the current Democratic administration. Had such a restrictive fiscal formula been written into the Constitution in 1957, the course of American history in the late 20th century might have been very different. It is hard to imagine, for example, that the extraordinary burst of creative social policy making that occurred in the early 1960s would have taken place under a stringent constitutional tax limitation.

Given the potentially dire consequences of repealing the Sixteenth Amendment, the puzzle is why the campaign came as close to success as it did. I have addressed this puzzle by extending the institutional politics model and sociological theories of the policy process to encompass policy

³³ The comparison is complicated by the phase-in provisions of EGTRRA. The Joint Economic Committee estimated the cost of Robert Dresser's 25% marginal income tax rate limit at \$13.1 billion in 1961, or \$77.3 billion in 2001 dollars inflated by the consumer price index for all urban consumers. The estimated cost of EGTRRA in fiscal year 2001 was \$73.8 billion. By 2009, however, the estimated annual cost of EGTRRA more than doubled, far outstripping the initial annual cost of Robert Dresser's proposed constitutional amendment.

crafting. Advocates of upward-redistributive policy succeed in part by designing their proposals to fit the policy context. In particular, they craft their policies to attract legislative support by imitation—patterning proposals on familiar policies—and by obfuscation, or drafting proposals in ways that obscure their costs. These findings are consistent with recent research that demonstrates the effect of policy design on upward-redistributive policy, and especially with the findings of Hacker and Pierson (2005*a*, 2005*b*) concerning the role of policy manipulation in the 2001 tax cuts.

Future research should explore the impact of these campaigns on distributional outcomes. My research design focused on the success or failure of advocacy groups' explicit demands. But the impacts of social movement organizations and other advocacy groups may extend beyond the changes that they explicitly demand to include other outcomes that may not be directly intended or foreseen (Amenta et al. 1999*a*). For example, mobilization for extreme upward-redistributive policy proposals may serve as a "radical flank" (Haines 1984) that helps policies of the right by making them seem comparatively reasonable. Sociologists have found quantitative evidence that militant protest by the black poor may have had a radical flank effect on the left wing of tax debates, thereby increasing the progressivity of the income tax (Jacobs and Helms 2001). It is a question of considerable interest whether grassroots mobilization of the rich and their allies has had a comparable radical flank effect on the right (see Akard 1992).

Future research on social movements and public policy should also test the effects of policy crafting beyond the context of upward-redistributive policy. I have argued that policy crafting is particularly important for advocates of upward-redistributive policy, but the theoretical arguments offered here imply that it is also likely to be important for other advocacy groups. Studies of policy-oriented social movements have explored the impact of the tactical choices that protesters make when they stand up for their interests, including the choices to be assertive or accommodating (Amenta, Halfmann, and Young 1999*b*; Amenta 2005*b*), violent or peaceful (Gamson [1975] 1990), and demonstrative or disruptive (Kriesi et al. 1995). It is also worth studying the tactical choices that such challengers make when they sit down to write their own policy proposals. Studies of the political effects of strategic policy crafting may provide an important bridge between studies of social movements and studies of public policy.

APPENDIX

Quantitative Data Sources

The best source for data on the passage of state resolutions in favor of constitutional tax limitation is a report published by the U.S. Senate and House of Representatives Joint Economic Committee (1961), which corrects errors in previous government publications and in the publications of the American Taxpayers Association. It is much more difficult to obtain data on the introduction of resolutions that failed to pass. Especially in the early years of the movement, the American Taxpayers Association and the Committee for Constitutional Government took pains to avoid publicity when the resolutions were introduced, and they rarely reported their failures after the fact. State legislative journals from this period do not provide sufficient information to identify where and when a resolution was introduced. I relied on data compiled by Congressman Wright Patman's repeated mail surveys of state officials, supplemented by various publications of the American Taxpayers Association and the Committee on Constitutional Government (see esp. American Taxpayers Association 1955) and by the hearing record provided to Congress (Subcommittee No. 3 on the Judiciary of the U.S. House of Representatives 1958).³⁴ None of these sources distinguished systematically between versions of the amendment that were introduced, so the comparison of the success rates of versions with and without the emergency clause (see model 2) is limited to resolutions that actually passed.

The independent variables for the analysis are described in the text. Appendix table A1 reports summary statistics for all of the independent variables. A few independent variables require more extensive discussion.

High-Bracket Taxpayers

The percentage of tax returns in high brackets refers to the estimated percentage of all federal personal income tax returns above the 25% marginal rate threshold. The statutory rate schedule did not always include a threshold with a marginal rate of precisely 25%; for the purposes of this analysis, the 25% marginal rate threshold refers to the lowest income for which the marginal tax rate was equal to or greater than 25%. I computed the percentage of income tax returns whose reported income was sufficient to place their marginal income tax rate at or above 25%

³⁴ Handwritten spreadsheets summarizing Patman's surveys of state officials on the status of state resolutions are collected in the folder "Status of States on Millionaires' Amendment," box 108A, WP.

from the *Statistics of Income* annual published by the Internal Revenue Service (1938–59).

The reported data had two complications that required the imputation of missing values. The first was the absence of reporting by filing status. After 1948, the 25% marginal rate threshold differed according to filing status (married filing jointly, married filing separately, single, or head of household). The published tables of income tax returns by income class by state do not distinguish returns by filing status. For those years in which the threshold differed by filing status, I therefore allocated the returns of each income class to filing statuses within each state according to the reported proportions of each filing status within that income class in the country as a whole.

The second complication was the problem of mismatched thresholds. The income thresholds used to separate income classes in published statistics did not always match the income thresholds used to distinguish tax brackets in the Internal Revenue Code. For those years and filing statuses for which published data did not report an exact number above the 25% marginal rate threshold, I therefore imputed the number of returns above the threshold by assuming that income was Pareto distributed within each filing status within each state. I estimated a separate Pareto distribution for each filing status, state, and year, according to the quantile method recommended by Quandt (1966). I used the parameters from this distribution to impute the number of returns above the 25% marginal tax rate threshold. I then added together the number of estimated returns above the 25% marginal tax rate threshold for each filing status and divided by the total number of returns, to yield the total proportion of all tax returns above the 25% marginal tax rate threshold.

The IRS did not publish data on returns by income class by state for 1944. I therefore imputed 1944 values at the 1945 level, since tax rate thresholds did not change from 1944 to 1945.

Military Spending

The share of military contracts was compiled from data on the net dollar value of military prime contract awards by state reported by the War Production Board (1943) and the U.S. Department of Defense (1983). The reporting for the period 1940–43 was cumulative, not annual, but annual data could be inferred. The construction of a consistent time series from these data posed two problems. First, publication of annual data began only with the fiscal year ending in 1941 and was interrupted from 1944 to 1950. Second, spending on contracts was only included if the contract met a minimum dollar threshold that varied from year to year: publications from the early 1940s report the aggregate value of all contracts

over \$50,000, while publications for the period after 1950 report the aggregate value of all contracts above \$10,000—both in current dollars, so that the real value of the threshold varied even when the nominal threshold remained constant from year to year. The solution to both problems was to convert each observation from the dollar value of spending into the state's share of total reported spending on military prime contracts, following Markusen et al. (1991). This variable permits imputation of missing values with greater confidence, because a state's share of reported prime contract awards fluctuated only modestly from year to year even during a period with major fluctuations in overall defense spending (the average correlation for observations of the same state between any pair of reported years was $r = .84$). I imputed values for 1938–40 by assuming shares were constant at the 1941 level, and I imputed values for 1944–50 by assuming shares were constant at the 1943 level. I am confident that these data accurately capture the geographic distribution of defense contracts. Markusen et al. (1991) report that the state shares of defense contracts began to shift only after the Korean War, at which point the data are based on annual observations reported in Defense Department publications.

Public Opinion

Public opposition to income tax was measured from survey data. I identified 10 Gallup polls conducted between 1938 and 1959 that had similarly worded questions on opinion toward the federal income tax and for which data on the respondent's state were available. Six of these polls asked whether the respondent perceived her income tax burden to be “too high, too low, or about right” (Gallup polls 611 [1959], 1952-0486, 1951-0471, 1949-0439, 1947-0408, and 392 [1947]). Four of these polls asked whether the respondent perceived her income tax burden to be “fair” (Gallup polls 1946-0366, 1945-0342, 1944-0313, and 1943-0290). I pooled opinion across both questions and calculated the proportion of respondents in each state who responded that the income tax was either unfair or too high, out of all respondents in that state who answered either question. I chose to pool across questions as a conservative strategy in the face of small samples and imperfect measurement of the underlying construct (opposition to high income tax rates).

This procedure of pooling from national samples to derive state-specific opinion scores follows Erikson et al. (1993). They note that Gallup's sampling procedure was not designed to be representative at the state level. All respondents from a given state might come from one or a few primary sampling units in that state. This sampling procedure could bias estimates of state-level means and proportions from these data.

Individualistic Political Culture

The supplemental analyses include a measure of individualistic political culture. I derived this measure from Sharkansky's (1969) quantitative scale, which is based on Elazar's ([1966] 1984) interpretive coding of state political culture. Elazar coded state political cultures as combinations of three discrete categories: traditionalism, moralism, and individualism. The last of the three is understood to represent a culture that prizes instrumental rationality and favors private property over government intervention. Sharkansky reduced Elazar's interpretive scheme to a one-dimensional scale ranging from one (for purely moralistic cultures) to nine (for purely traditionalistic cultures), with pure individualism at the midpoint of the scale. This scale correlated with a wide variety of indices of state public policy from tax and welfare effort to suffrage restrictions (Sharkansky 1969).

I extracted a measure of individualistic political culture (individualism) by folding this variable X at the midpoint, according to the formula:

$$\text{Individualism} = \{X, \text{ if } X \leq 5; 10 - X, \text{ if } X > 5\}.$$

Public Support for Tax Limitation

The supplemental analyses include a measure of public support for federal income tax limitation. The Gallup organization polled several times on support for a limit on the federal income tax rate, and two polls from the mid-1950s also recorded data on the respondent's state, enabling us to pool responses within states for a time-constant, state-level measure of the percentage of respondents expressing favorable opinions of tax limitation. The two survey questions were:

It has been suggested that a law be passed so the federal government could not take more than 35 per cent or about one-third, of any person's income in taxes. Would you favor or oppose this 35 per cent limit? (Gallup poll 1955-0541)

and

The government now takes a large part of the income of well-to-do persons. Many states are asking that the Constitution be changed to place an income tax limit of 25% to 35% on what any person would have to pay. This would mean that the government would lose money which it would have to raise by other kinds of taxes. Would you favor or oppose changing the Constitution to place a top limit of 25% to 35% on the amount of income tax which any person would have to pay? (Gallup poll 1957-0584).

In comparison to state-level sample sizes for the other public opinion variable, state-level sample sizes for this variable were quite small, and this measure may be correspondingly less reliable.

Union Members as a Percentage of the Nonagricultural Workforce

The supplemental analyses include a measure of union membership as a percentage of the nonagricultural workforce. State-level union density data for 1939 and 1957 are reported by Troy (1957). Interpolation for the intervening years (and extrapolation to 1938 and 1958) was complicated by the fact that union growth during this period of American history was nonlinear, with a dramatic expansion during the late 1940s followed by a plateau. I therefore imputed missing values by assuming that the rate of change in union density within each state was proportional to the rate of change in union density for the entire U.S. workforce. I calculated the imputed value for each state for year t according to the formula:

$$\begin{aligned} \text{State value in year } t &= \text{State value in year 1939} \\ &+ [(\text{US value for year } t - \text{US value for year 1939}) \\ &\div (\text{US value for 1957} - \text{US value for 1939})] \\ &\times (\text{State value for 1957} - \text{State value for 1939}). \end{aligned}$$

Annual union density data for the U.S. were reported by Troy (1965).

Note on Archival Sources

The following archival sources are cited by abbreviation in the footnotes.

CCG: Committee for Constitutional Government, ephemera, University of Iowa Right Wing Collection, microfilm, reel 36. This microfilmed collection includes periodicals, occasional mailings, and some correspondence of the committee.

ATA: American Taxpayers Association, *Tax Information Series*, University of Iowa Right Wing Collection, microfilm, reel 8. This microfilmed collection includes the occasional periodical *Tax Information Series* from the American Taxpayers Association.

WP: Wright Patman Personal Papers, Lyndon Baines Johnson Memorial Library, Austin, Texas. This manuscript collection includes several boxes of material related to the campaign to repeal the Sixteenth Amendment, including correspondence and interoffice memoranda related to Patman's effort to monitor the progress of the campaign; propaganda for and against constitutional tax limitation, including a thorough collection

of books and pamphlets published by the American Taxpayers Association and the committee; and Patman's own speeches on the subject.

TABLE A1
DESCRIPTIVE STATISTICS

	Mean	SD	Min	Max
High-bracket taxpayers (% of returns)	11	11	0	58
Voting rights (ln turnout)	4.0	.5	2.3	4.4
Traditional party organization (1–5)	2	2	1	5
Republican Party control (no. of houses)	1	1	0	2
Taxpayers' organizations (per 100,000 people)	1.2	1.8	0	9.3
Share of military spending (out of 1) .....	.02	.04	0	.23
State constitution limits income tax? (1 = yes) .....	.2	.4	0	1
Public opposed to income tax (%)	34	6	22	53
Chambers of commerce (<i>N</i>)	110	84	11	325
Chambers of commerce (per capita) .....	.006	.004	.001	.02
Manufacturing establishments (per capita) .....	.1	.05	.05	.3
Union members (%)	26	11	4	55
Any Republican house (1 = yes) .....	.6	.5	0	1
Republican legislators (% of most numerous house)	43	30	0	99
Republican Party control (1 = both houses) .....	.4	.5	0	1
Individualistic political culture (1–5)	3	1	1	5
Public favoring tax limit (%)	33	16	0	64
Conservative public (%)	35	4	28	44
State opposed Sixteenth Amendment? (1 = opposed, -1 = ratified, 0 = both or neither)	-.6	.6	-1	1

TABLE A2
RESULTS FROM DISCRETE-TIME LOGISTIC EVENT HISTORY ANALYSES OF PASSAGE
WITH ALTERNATIVE SPECIFICATIONS OF BUSINESS POWER
(Compare to Model 1, Table 2)

	Coeff.	Coeff.	Coeff.	Coeff.
High-bracket taxpayers (% of returns)	-.01 (.02)	-.01 (.02)	-.01 (.02)	-.00 (.02)
Voting rights (ln turnout in last presidential election)	-.19 (.49)	-.22 (.53)	-.17 (.49)	.04 (.53)
Traditional party organization (1–5)	-.04 (.14)	-.03 (.18)	.04 (.16)	-.01 (.14)
Republican Party control (0–2 legislative houses) .....	.21 (.25)	.19 (.25)	.35 (.27)	.19 (.24)
Chambers of commerce (ca. 1936)	-.00 (.00)			
Chambers of commerce per capita (ca. 1936)		6.90 (55.25)		
Manufacturing establishments per capita (ca. 1939)			-6.15 (5.41)	
Union members (% of nonagricultural workers)				-.03 (.02)
Intercept	-1.68 (1.86)	-1.70 (1.87)	-1.45 (1.87)	-2.18 (1.92)
<i>N</i>	402	402	402	402
LR χ^2	1.243	1.124	2.89	2.718
df	5	5	5	5
BIC	-2,162.419	-2,162.3	-2,164.066	-2,163.895

NOTE.—Numbers in parentheses are SEs.

TABLE A3
RESULTS FROM DISCRETE-TIME LOGISTIC EVENT HISTORY ANALYSES OF PASSAGE
WITH ALTERNATIVE SPECIFICATIONS OF REPUBLICAN PARTY CONTROL
(Compare to Model 1, Table 2)

	Coeff.	Coeff.	Coeff.	Coeff.
High-bracket taxpayers (% of returns)	-.009 (.02)	-.007 (.02)	-.01 (.02)	-.01 (.02)

TABLE A3 (Continued)

	Coeff.	Coeff.	Coeff.	Coeff.
Voting rights (ln turnout in last presidential election)	-.38 (.54)	-.10 (.61)	-.21 (.51)	-.13 (.50)
Traditional party organization (1-5)	-.03 (.15)	-.05 (.15)	-.04 (.15)	-.03 (.15)
Taxpayers' organizations (per 100,000 people, ca. 1939) .....	.03 (.11)	.07 (.09)	.06 (.11)	.05 (.11)
Any Republican house (1 = yes) .....	.58 (.49)			
Republican Party share (%) .....		.002 (.009)		
Republican Party control of legislature (1 = both houses) .....			.36 (.49)	
Republican Party control of government (1 = both houses and governorship) .....				.24 (.49)
Intercept	-1.22 (1.97)	-2.13 (2.16)	-1.72 (1.88)	-1.98 (1.85)
<i>N</i>	402	384	402	402
LR χ^2	1.984	.86	1.268	.870
df	5	5	5	5
BIC	-2,163.16	-2,044.616	-2,162.444	-2,162.047

NOTE.—Numbers in parentheses are SEs.

TABLE A4
RESULTS FROM DISCRETE-TIME LOGISTIC EVENT HISTORY ANALYSES OF PASSAGE
WITH ALTERNATIVE SPECIFICATIONS OF IDEOLOGY (Compare to Model 3, Table 3)

	Coeff.	Coeff.	Coeff.	Coeff.
High-bracket taxpayers (% of returns)	-.02 (.02)	-.02 (.02)	-.02 (.02)	-.02 (.02)
Voting rights (ln turnout in last presidential election)	-.42 (.59)	-.22 (.59)	-.16 (.53)	-.33 (.56)
Traditional party organization (1-5) .....	.08 (.17)	.10 (.16)	.16 (.18)	.11 (.16)
Republican Party control (0-2 legislative houses) .....	.43 (.27)	.66* (.31)	.43 (.26)	.40 (.26)
Taxpayers' organizations (per 100,000 people, ca. 1939) .....	.05 (.12)	-.33 (.38)	.11 (.14)	.09 (.13)

TABLE A4 (Continued)

	Coeff.	Coeff.	Coeff.	Coeff.
Share of military spending	-14.64 (9.35)	-15.03 ⁺ (8.35)	-10.11 (9.38)	-11.88 (8.76)
State constitution limits income tax? (1 = yes)	1.22** (.39)	1.09* (.45)	1.22** (.41)	1.11** (.40)
Adjacent states passing resolutions in previous 2 years .....	.63* (.27)	.76* (.31)	.62* (.28)	.66* (.27)
Individualistic political culture (1–5) .....	.23 (.24)			
Public favoring tax limit (%)		-.01 (.02)		
Conservative public (%) .....			.06 (.06)	
State opposed Sixteenth Amendment? (-1 if ratified; 1 if rejected) .....				.24 (.34)
Intercept	-2.07 (2.07)	-1.78 (2.42)	-4.93 (3.31)	-1.81 (2.07)
<i>N</i>	402	353	402	402
LR χ^2	15.200 ⁺	19.761*	15.136 ⁺	14.771 ⁺
df	9	9	9	9
BIC	-2,152.391	-1,846.288	-2,152.326	-2,151.961

NOTE.—Numbers in parentheses are SEs.

⁺ $P < .10$.* $P < .05$.** $P < .01$.

TABLE A5
RESULTS FROM DISCRETE-TIME LOGISTIC EVENT HISTORY ANALYSES OF PASSAGE
WITH ALTERNATIVE SAMPLE EXCLUDING FORMER CONFEDERACY
(Compare to Model 3, Table 3)

	Coeff.
High-bracket taxpayers (% of returns)	-.005 (.02)
Voting rights (ln turnout in last presidential election)	2.11 (2.00)
Traditional party organization (1–5) .....	.004 (.18)
Republican Party control (0–2 legislative houses) .....	.16 (.25)
Taxpayers' organizations (per 100,000 people, ca. 1939) .....	.12 (.09)
Share of military spending	-19.38 [†] (10.61)

TABLE A5 (Continued)

	Coeff.
State constitution limits income tax? (1 = yes)	1.44*
	(.56)
Public opposed to income tax (%) .....	.12**
	(.04)
Adjacent states passing resolutions in previous 2 years .....	.80**
	(.29)
Intercept	-15.96 ⁺
	(8.42)
<i>N</i>	312
LR χ^2	22.695**
df	9
BIC	-1,597.984

NOTE.—Numbers in parentheses are SEs.

⁺ $P < .10$.* $P < .05$.** $P < .01$.

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